
HOUSE BILL 1090

State of Washington

66th Legislature

2019 Regular Session

By Representatives MacEwen, Shea, Caldier, Stanford, and Young

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1 AN ACT Relating to providing property tax relief to senior
2 citizens; adding a new section to chapter 84.36 RCW; and creating new
3 sections.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36
6 RCW to read as follows:

7 (1)(a) Beginning with taxes levied for collection in the calendar
8 year following a claimant's sixty-fifth birthday, and subject to the
9 conditions in this section, a portion of the assessed value of a
10 claimant's residence as identified in (b) of this subsection is taxed
11 at the lesser rate of:

12 (i) The combined levy rate under RCW 84.52.065 (1) and (2) of
13 whatever year in which the claimant turns sixty-five; or

14 (ii) The combined levy rate under RCW 84.52.065 (1) and (2) of
15 the current assessment year.

16 (b) The portion of the residence to be taxed at the rate under
17 (a) of this subsection is the first two hundred fifty thousand
18 dollars of assessed value.

19 (c) If the total assessed value of the residence is two hundred
20 fifty thousand dollars or less, the preferential rate established in
21 (a) of this subsection applies to the entire value.

1 (2) The preferential rate provided in this section is in addition
2 to the exemption provided in RCW 84.36.379 through 84.36.389.

3 (3) The preferential rate provided in this section applies only
4 to the state property taxes levied under RCW 84.52.065 (1) and (2)
5 and not to any local property taxes.

6 (4) The following conditions apply to the claimants of the
7 preferential rate provided in this section:

8 (a) The residence must be occupied by the claimant as his or her
9 primary place of residence as of the date of tax assessment;

10 (b) A claimant may not receive the benefit provided in this
11 section on more than one residence per year; and

12 (c) The claimant must be a resident of the state of Washington as
13 determined by the department.

14 (5) The definitions in this subsection apply throughout this
15 section unless the context clearly requires otherwise.

16 (a) "Claimant" means an individual who has turned sixty-five in
17 the previous year and is eligible for the preferential rate paid on
18 their residence under this section.

19 (b) "Residence" has the same meaning as provided in RCW
20 84.36.383.

21 NEW SECTION. **Sec. 2.** The provisions of RCW 82.32.805 and
22 82.32.808 do not apply to this act.

23 NEW SECTION. **Sec. 3.** This act applies to taxes levied for
24 collection in 2022 and thereafter.

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